

HOUSE BILL 1496

By Pitts

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 5, Part 7, relative to eligibility for property
tax relief during certain temporary relocations.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-704, is amended by adding the
following new subsections:

(k) A disabled veteran shall continue to qualify for property tax relief while the
disabled veteran is temporarily hospitalized or temporarily confined in a nursing home if
the disabled veteran indicates an intent to return to the residence when recovered
sufficiently.

(l) For purposes of this section, a disabled veteran's residence shall be
determined in accordance with the principles set forth by § 2-2-122.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.